



3013 (02-09-04)

ANNUAL REPORT

OF

Name: DE PERE WATER DEPARTMENT

Principal Office: 335 SOUTH BROADWAY
DE PERE, WI 54115

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JOE ZEGERS of
(Person responsible for accounts)

De Pere Water Department _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

05/17/2000
(Date)

FINANCE DIRECTOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DE PERE WATER DEPARTMENT

Utility Address: 335 SOUTH BROADWAY
DE PERE, WI 54115

When was utility organized? 8/1/1886

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOE ZEGERS

Title: FINANCE DIRECTOR

Office Address:

335 SOUTH BROADWAY
DE PERE, WI 54115

Telephone: (920) 339 - 4041

Fax Number: (920) 339 - 4049

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR AL SABEL CPA**Title:** MANAGER**Office Address:** SCHENCK & ASSOCIATES SC
200 SOUTH WASHINGTON ST
P.O. BOX 1000
GREEN BAY, WI 54305-1000**Telephone:** (920) 455 - 4300 EXT 113**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 5/17/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

JERRY DANEN, COMMISSION MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,747,128	1,660,866	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	743,565	663,998	2
Depreciation Expense (403)	230,158	208,847	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	220,956	222,142	5
Total Operating Expenses	1,194,679	1,094,987	
Net Operating Income	552,449	565,879	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	552,449	565,879	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	102,558	107,778	10
Miscellaneous Nonoperating Income (421)	42,530	42,570	11
Total Other Income	145,088	150,348	
Total Income	697,537	716,227	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	697,537	716,227	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,290	13,795	14
Amortization of Debt Discount and Expense (428)	6,314	6,314	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	15,604	20,109	
Net Income	681,933	696,118	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,676,839	4,980,721	20
Balance Transferred from Income (433)	681,933	696,118	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,358,772	5,676,839	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	102,558	5
Total (Acct. 419):	102,558	
Miscellaneous Nonoperating Income (421):		
WATER TOWER LEASES	24,999	6
WATER INTERCONNECT AVAILABILITY	16,451	7
TIF #2 INTEREST REIMBURSEMENT	1,080	8
Total (Acct. 421):	42,530	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,747,128	0	0	0	1,747,128	1
Less: interdepartmental sales	360		0	0	360	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,746,768	0	0	0	1,746,768	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	242,684		242,684	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	18,811		18,811	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	261,495	0	261,495	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	13,299,368	12,569,347	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,420,317	2,192,641	2
Net Utility Plant	10,879,051	10,376,706	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	10,879,051	10,376,706	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	62,685	137,307	9
Total Other Property and Investments	62,685	137,307	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,384,860	1,312,721	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	634,432	583,359	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	353,967	360,947	15
Other Accounts Receivable (143)	29,468	14,736	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	17,840	16,646	19
Prepayments (165)	2,321	2,346	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,423,088	2,290,955	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,632	18,946	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	12,632	18,946	
Total Assets and Other Debits	13,377,456	12,823,914	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,248,842	1,248,842	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,358,772	5,676,839	28
Total Proprietary Capital	7,607,614	6,925,681	
LONG-TERM DEBT			
Bonds (221-222)	60,000	190,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	60,000	190,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	56,071	61,111	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	1,543	920	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	57,614	62,031	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	12,632	8,440	44
Total Deferred Credits	12,632	8,440	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,639,596	5,637,762	49
Total Liabilities and Other Credits	13,377,456	12,823,914	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	13,299,368	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	13,299,368	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,420,317	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,420,317	0	0	0	
Net Utility Plant	10,879,051	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,192,641				2,192,641	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	230,158				230,158	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	20,890				20,890	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	251,048	0	0	0	251,048	13
Debits during year						14
Book cost of plant retired	23,372				23,372	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	23,372	0	0	0	23,372	19
Balance End of Year	2,420,317	0	0	0	2,420,317	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	17,840	16,646	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>17,840</u>	<u>16,646</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Mortgage Revenue Bonds of 1/1/84	1,814	Amort	3,632	1
Mortgage Revenue Bonds of 1/1/93	4,500	Amort	9,000	2
Total			12,632	
Unamortized premium on debt (251)				
NONE	0	NA	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,248,842	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,248,842</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	01/01/1992	06/01/2001	5.30%	60,000	1
Total Bonds (Account 221):				60,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 60,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	220,956	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Tax equivalent on meters charged to sewer	5,398	5
Total Accruals and other credits	226,354	
Taxes paid during year:		
County, state and local taxes	206,342	6
Social Security taxes	17,920	7
PSC Remainder Assessment	2,092	8
Other (explain):		
NONE		9
Total payments and other debits	226,354	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds	920	9,290	8,667	1,543	1
Subtotal	920	9,290	8,667	1,543	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	920	9,290	8,667	1,543	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,637,762	0	0	0	0	5,637,762	1
Add credits during year:							
For Services	1,834					1,834	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	5,639,596	0	0	0	0	5,639,596	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
SINKING FUNDS	62,685	3
Total (Acct. 125):	62,685	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	353,967	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	353,967	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	29,468	15
Total (Acct. 143):	29,468	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	
Prepayments (165):		
ADVANCE ASSESSMENTS	2,321	17
Total (Acct. 165):	2,321	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
PREPAID TOWER LEASES	12,632	24
Total (Acct. 253):	12,632	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	12,934,357	0	0	0	12,934,357	1
Materials and Supplies	17,243	0	0	0	17,243	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,306,479	0	0	0	2,306,479	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,638,679	0	0	0	5,638,679	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,006,442	0	0	0	5,006,442	
Net Operating Income	552,449	0	0	0	552,449	8
Net Operating Income as a percent of						
Average Net Rate Base	11.03%	N/A	N/A	N/A	11.03%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,248,842	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,017,805	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	7,266,647	
Net Income		
Net Income	681,933	5
Percent Return on Proprietary Capital	9.38%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Thank you for the extension of time granted us for this year's report. It has been an unusual year in that we installed an entirely new accounting package and getting ready for Y2K. We will be filing our report in a timely manner for next year.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 24, 2000

Mr. Joe Zegers, Finance Director
De Pere Water Department
335 South Broadway
De Pere, WI 54115-2593

1999 Analytical Review DWCCA-1610-ELE

Dear Mr. Zegers:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted \$29,468 reported in Account 143, Other Accounts Receivable, Balance Sheet End of Year Account Balances schedule, described as "other accounts receivable." Please provide a brief explanation of this amount using other than the account title and follow this procedure in the future.
2. During our review, we noted 6,181 services reported in use on the Water Services schedule and 7,753 customers reported on page W-02. Please confirm that you have a significant number of services with multiple customers per single service.
3. During our review, we noted that your 10-inch meter has not been tested since at least 1997. In addition, your two industrial 6-inch meters were not reported tested this year. The Wisconsin Administrative Code requires 10-inch and 6-inch meters to be tested annually. Please make every effort to test your 6-inch and 10-inch meters or otherwise explain this matter.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\1610.doc

FINANCIAL SECTION FOOTNOTES

cc: Mr. Jerry Danen

9/1/00: no response. Review explanations and meter testing in 2000.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,711,950	1
Total Sales of Water	1,711,950	
Other Operating Revenues		
Forfeited Discounts (470)	7,846	2
Miscellaneous Service Revenues (471)	1,280	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	26,052	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	35,178	
Total Operating Revenues	1,747,128	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	44,150	8
Pumping Expenses (620-633)	298,870	9
Water Treatment Expenses (640-652)	13,325	10
Transmission and Distribution Expenses (660-678)	188,068	11
Customer Accounts Expenses (901-905)	38,145	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	161,007	14
Total Operation and Maintenance Expenses	743,565	
Other Operating Expenses		
Depreciation Expense (403)	230,158	15
Amortization Expense (404-407)		16
Taxes (408)	220,956	17
Total Other Operating Expenses	451,114	
Total Operating Expenses	1,194,679	
NET OPERATING INCOME	552,449	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	7,203	401,987	637,868	4
Commercial	460	145,105	181,335	5
Industrial	90	706,021	523,380	6
Total Metered Sales to General Customers (461)	7,753	1,253,113	1,342,583	
Private Fire Protection Service (462)	91		41,298	7
Public Fire Protection Service (463)	1		298,935	8
Other Sales to Public Authorities (464)	55	16,354	28,774	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	257	360	12
Total Sales of Water	7,901	1,269,724	1,711,950	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	298,935	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	298,935	
Forfeited Discounts (470):		
Customer late payment charges	7,846	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	7,846	
Miscellaneous Service Revenues (471):		
INSTALLATION CHARGES FOR SECOND METER	1,280	7
Total Miscellaneous Service Revenues (471)	1,280	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	26,052	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	26,052	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	44,150	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	44,150	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	197,321	17
Pumping Labor and Expenses (624)	53,475	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	1,895	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	34,915	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	11,264	25
Total Pumping Expenses	298,870	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	11,826	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	1,499	33
Total Water Treatment Expenses	13,325	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	18,530	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	60,179	36
Meter Expenses (663)	11,209	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)	5,910	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	3,584	43
Maintenance of Transmission and Distribution Mains (673)	51,521	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	14,407	46
Maintenance of Meters (676)	5,621	47
Maintenance of Hydrants (677)	16,679	48
Maintenance of Miscellaneous Plant (678)	428	49
Total Transmission and Distribution Expenses	188,068	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	18,226	51
Customer Records and Collection Expenses (903)	19,919	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	38,145	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,773	56
Office Supplies and Expenses (921)	25,240	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	45,710	59
Property Insurance (924)	4,659	60
Injuries and Damages (925)	9,595	61
Employee Pensions and Benefits (926)	50,832	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,698	65
Rents (931)	2,500	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	161,007	
Total Operation and Maintenance Expenses	743,565	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		206,342	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,398	2
Net property tax equivalent		200,944	
Social Security		17,920	3
PSC Remainder Assessment		2,092	4
Other (specify): NONE			5
Total tax expense		220,956	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209100				3
County tax rate	mills		5.395000				4
Local tax rate	mills		5.132700				5
School tax rate	mills		9.445800				6
Voc. school tax rate	mills		1.406600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.589200				10
Less: state credit	mills		1.675100				11
Net tax rate	mills		19.914100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.132700				14
Combined School Tax Rate	mills		10.852400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.985100				17
Total Tax Rate	mills		21.589200				18
Ratio of Local and School Tax to Total	dec.		0.740421				19
Total tax net of state credit	mills		19.914100				20
Net Local and School Tax Rate	mills		14.744821				21
Utility Plant, Jan. 1	\$	12,569,347	12,569,347				22
Materials & Supplies	\$	16,646	16,646				23
Subtotal	\$	12,585,993	12,585,993				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	12,585,993	12,585,993				26
Assessment Ratio	dec.		0.956736				27
Assessed Value	\$	12,041,473	12,041,473				28
Net Local & School Rate	mills		14.744821				29
Tax Equiv. Computed for Current Year	\$	177,549	177,549				30
Tax Equivalent per 1994 PSC Report	\$	206,342					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	206,342					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	749		3
Total Intangible Plant	749	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	51,132		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	274,159	45,229	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	325,291	45,229	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	357,847		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	631,404	15,945	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	71,957		20
Total Pumping Plant	1,061,208	15,945	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	15,376		22
Water Treatment Equipment (332)	43,311		23
Total Water Treatment Plant	58,687	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,327		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			749	3
Total Intangible Plant	0	0	749	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			51,132	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			319,388	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	370,520	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			357,847	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			647,349	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			71,957	20
Total Pumping Plant	0	0	1,077,153	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			15,376	22
Water Treatment Equipment (332)			43,311	23
Total Water Treatment Plant	0	0	58,687	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,327	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,130,064		26
Transmission and Distribution Mains (343)	7,393,408	370,570	27
Fire Mains (344)	0		28
Services (345)	941,265	73,251	29
Meters (346)	765,280	163,145	30
Hydrants (348)	678,775	37,699	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,910,119	644,665	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	10,923	2,841	35
Computer Equipment (391.1)	52,480	21,410	36
Transportation Equipment (392)	86,025	23,303	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	59,427		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	4,438		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	213,293	47,554	
Total utility plant in service directly assignable	12,569,347	753,393	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,569,347	753,393	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,130,064	26
Transmission and Distribution Mains (343)			7,763,978	27
Fire Mains (344)			0	28
Services (345)	865		1,013,651	29
Meters (346)	22,507		905,918	30
Hydrants (348)			716,474	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	23,372	0	11,531,412	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			13,764	35
Computer Equipment (391.1)			73,890	36
Transportation Equipment (392)			109,328	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			59,427	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			4,438	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	260,847	
Total utility plant in service directly assignable	23,372	0	13,299,368	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	23,372	0	13,299,368	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	153,730	2.94%	8,725	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	153,730		8,725	
PUMPING PLANT				
Structures and Improvements (321)	219,611	2.43%	8,696	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	329,593	6.67%	42,646	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	12,670	4.29%	3,087	15
Total Pumping Plant	561,874		54,429	
WATER TREATMENT PLANT				
Structures and Improvements (331)	5,722	2.50%	384	16
Water Treatment Equipment (332)	22,002	6.00%	2,599	17
Total Water Treatment Plant	27,724		2,983	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	303,961	1.86%	21,019	19
Transmission and Distribution Mains (343)	415,063	0.93%	70,482	20
Fire Mains (344)	0			21
Services (345)	296,678	2.09%	20,429	22
Meters (346)	241,742	5.00%	41,780	23
Hydrants (348)	97,453	1.59%	11,092	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,354,897		164,802	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					162,455	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	162,455	
321					228,307	8
322					0	9
323					0	10
324					0	11
325					372,239	12
326					0	13
327					0	14
328					15,757	15
	0	0	0	0	616,303	
331					6,106	16
332					24,601	17
	0	0	0	0	30,707	
341					0	18
342					324,980	19
343					485,545	20
344					0	21
345	865				316,242	22
346	22,507				261,015	23
348					108,545	24
349					0	25
	23,372	0	0	0	1,496,327	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	6,766	5.88%	726	27
Computer Equipment (391.1)	4,732	5.88%	3,715	28
Transportation Equipment (392)	56,521	10.56%	10,315	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	22,445	8.33%	4,950	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	3,952	9.09%	403	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	94,416		20,109	
Total accum. prov. directly assignable	2,192,641		251,048	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,192,641		 251,048	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					7,492	27
391.1					8,447	28
392					66,836	29
393					0	30
394					27,395	31
395					0	32
396					0	33
397					4,355	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	114,525	
	23,372	0	0	0	2,420,317	
					0	38
	23,372	0	0	0	2,420,317	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			101,555	101,555	1
February			96,631	96,631	2
March			106,982	106,982	3
April			104,636	104,636	4
May			119,629	119,629	5
June			117,353	117,353	6
July			115,677	115,677	7
August			123,554	123,554	8
September			122,323	122,323	9
October			110,764	110,764	10
November			105,342	105,342	11
December			106,597	106,597	12
Total for year	0	0	1,331,043	1,331,043	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				1,331,043	16
Less: Water sold				1,269,724	17
Losses and unaccounted for				61,319	18
Percent unaccounted for to the nearest whole percent (%)				5%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				5,246	21
Date of maximum: 8/30/1999					22
Cause of maximum:					23
Warm weather					
Minimum gallons pumped by all methods in any one day during reporting year				2,406	24
Date of minimum: 1/27/1999					25
Total KWH used for pumping for the year				4,110,233	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
FRONT STREET	BF183	812	12	1,152,000	Yes	1
GRANT STREET	BF184	760	17	6,192,000	Yes	2
NINTH STREET	BF185	795	19	1,382,400	Yes	3
MERRILL STREET	BF186	845	19	1,440,000	Yes	4
ENTERPRISE	BF187	875	19	1,728,000	Yes	5
SCHUERING ROAD	BF188	787	24	1,584,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	ENTERPRISE	FRONT STREET	GRANT STREET	1
Location	ENTERPRISE	FRONT STREET	GRANT STREET	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	AMERICAN	LAYNE NW	LAYNE NW	5
Year Installed	1995	1989	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	800	520	8
Pump Motor or Standby Engine Mfr	BRYANT JACKSON	FAIRBANKS	LAYNE NW	9
Year Installed	1971	1951	1955	10
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	11
Horsepower	150	100	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MERRILL STREET	NINTH STREET	SCHUERING ROAD	14
Location	MERRILL STREET	NINTH STREET	SCHUERING ROAD	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1986	1991	1982	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	950	1,000	700	21
Pump Motor or Standby Engine Mfr	LAYNE NW	LAYNE NW	LAYNE NW	22
Year Installed	1966	1960	1982	23
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	24
Horsepower	150	100	100	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ENTERPRISE	FRONT STREET	GRANT STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		4
				5
Year constructed	1971	1950		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	0	0		10
Total capacity in gallons	250,000	160,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5984	0.6192	0.6048	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	N	N	N	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MATTHEW DRIVE	MERRILL STREET #1	MERRILL STREET #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1986	1960	1966	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	135	128	0	9
				10
Total capacity in gallons	500,000	250,000	250,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	13
				14
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)			NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			8.8560	19
				20
Is a corrosion control chemical used (yes, no)?			Y	21
				22
Is water fluoridated (yes, no)?			N	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NINTH STREET #1	NINTH STREET #2	SCHUERING ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
Year constructed	1965	1960	1982	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	0	148	16	9
				10
Total capacity in gallons	250,000	250,000	250,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE		NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3680		1.4400	20
				21
Is a corrosion control chemical used (yes, no)?	Y		Y	22
				23
Is water fluoridated (yes, no)?	N		N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	41	0	0	0	41	1
M	D	1.000	619	0	0	0	619	2
P	D	1.500	3,040	0	0	0	3,040	3
M	D	2.000	1,455	0	0	0	1,455	4
M	D	4.000	15,226	0	0	0	15,226	5
A	D	6.000	3,632	0	0	0	3,632	6
M	D	6.000	163,761	0	0	0	163,761	7
M	S	6.000	6	0	0	0	6	8
P	D	6.000	6,165	361	0	0	6,526	9
M	D	8.000	82,646	0	0	0	82,646	10
P	D	8.000	67,442	12,031	0	0	79,473	11
M	D	10.000	37,952	0	0	0	37,952	12
P	D	10.000	36,405	3,150	0	0	39,555	13
M	D	12.000	50,475	0	0	0	50,475	14
M	S	12.000	326	0	0	0	326	15
P	D	12.000	33,705	0	0	0	33,705	16
M	S	16.000	1,447	0	0	0	1,447	17
P	S	18.000	865	0	0	0	865	18
Total Within Municipality			505,208	15,542	0	0	520,750	
Total Utility			505,208	15,542	0	0	520,750	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,756	0	8	0	3,748		1
P	1.000	622	231	0	0	853		2
M	1.000	1,248	0	0	0	1,248		3
M	1.500	84	0	0	0	84		4
P	1.500	109	0	0	0	109		5
P	2.000	3	0	0	0	3		6
M	2.000	106	0	0	0	106		7
M	3.000	2	0	0	0	2		8
M	4.000	17	0	0	0	17		9
M	6.000	9	0	0	0	9		10
P	10.000	2	0	0	0	2		11
Total Utility		5,958	231	8	0	6,181	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	3,706	0	0	0	3,706	0	1
0.750	4,489	886	366	0	5,009	561	2
1.000	114	14	2	0	126	6	3
1.500	94	12	0	0	106	20	4
2.000	90	4	0	0	94	12	5
3.000	40	2	0	0	42	11	6
4.000	23	1	0	0	24	4	7
6.000	3	0	0	0	3	0	8
10.000	1	0	0	0	1	0	9
Total:	8,560	919	368	0	9,111	614	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	3,142	126	11	12	0	415	3,706	1
0.750	4,686	151	29	8	0	135	5,009	2
1.000	24	78	9	5	0	10	126	3
1.500	3	72	8	16	0	7	106	4
2.000	0	48	23	12	0	11	94	5
3.000	0	28	5	5	0	4	42	6
4.000	0	11	6	4	0	3	24	7
6.000	0	0	2	0	0	1	3	8
10.000	0	0	0	1	0	0	1	9
Total:	7,855	514	93	63	0	586	9,111	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,017	30			1,047	2
Total Fire Hydrants	1,017	30	0	0	1,047	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	1,047
Number of distribution system valves end of year:	1,431
Number of distribution valves operated during year:	1,225

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 614: The Water Dept incurred a large repair bill for one of its wells.

Account 623: Gas and electricity bills increased significantly in 1999.

Account 673: There was a large amount of main repair activity in 1998.

Water Utility Plant in Service (Page W-08)

Account 314: The Utility had some major improvements to one of its wells in 1999.

Water Mains (Page W-17)

Mains were financed entirely with utility funding.

Water Services (Page W-18)

Water services were financed with a combination of contributed capital from developers and utility funding.
